

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

870R0374

HOUSE BILL NO. 1126

Introduced by: Representatives Lust, Boomgarden, Conzet, Feickert, Jensen, Kirkeby, Lederman, Moser, Novstrup (David), Peters, Rounds, and Vanneman and Senators Rhoden, Ahlers, Dempster, Haverly, Knudson, Novstrup (Al), and Tieszen

1 FOR AN ACT ENTITLED, An Act to require property owners of a homestead who are
2 delinquent in paying their property taxes to notify the county treasurer when they meet
3 certain age requirements.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 10-23 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Any property owner of a homestead that receives a notice of delinquent taxes or a notice
8 pursuant to § 10-23-2.1 who will be seventy years of age or older by the date of the tax
9 certificate sale for the homestead shall notify the county treasurer prior to the sale that the owner
10 meets the age requirement for the homestead exemption provided pursuant to chapter 43-31.
11 If the owner fails to notify the county treasurer that the owner meets or will meet the age
12 requirement for the homestead exemption, the owner shall be held responsible for any costs
13 incurred related to the sale of the tax certificate and the payment of the taxes and interest on the
14 tax certificate. The notice required by § 10-23-2.1 shall include a statement informing the owner



of the requirement imposed by this section and the applicable penalties.

Section 2. That § 10-23-2.1 be amended to read as follows:

10-23-2.1. In addition to the notice required by § 10-23-2, the county treasurer shall send the notice containing the information set forth in § 10-23-3 and section 1 of this Act by first class mail to ~~any~~:

(1) Any owner of the real property at ~~his~~ the owner's last known address, ~~and to any~~;

(2) Any person holding a special assessment certificate which is a lien upon the real estate, ~~and in case~~;

(3) If bonds have been issued in lieu of assessments certificates, to the holder of the bond last maturing ~~and also~~; and

(4) If the property is located in a municipality, to the ~~city auditor or town~~, clerk, or finance officer of ~~such municipal corporation~~ the municipality.

The county treasurer shall mail the notice at least fourteen days before the day of sale. The county treasurer shall certify, on the tax certificate record book for that tax year, that notice was given in the manner prescribed by this section.